IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 18TH JUNE 2007 / 28TH JYAISHTA 1929

WP(C).No. 14382 of 2007(K)

PETITIONER:

M.SUNDARARAJAN, S/O.MUTHUSWAMY,
AGED 63 YEARS, MANAGING PARTNER, BHARATH MACHINE TOOLS, MINI INDUSTRIAL ESTATE, KODUVAYUR, PALAKKAD, RESIDING AT 5/920, KOLAYAKODE, KALLEPPULLY POST, PALAKKAD.

BY ADV. SRI.O.P.NANDAKUMAR
SRI.V.A.AJAI KUMAR

RESPONDENTS:

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1. THE SALES TAX OFFICER, CHITTUR, PALAKKAD.

2. THE DEPUTY COMMISSIONER (APPEALS), COMMERCIAL TAXES, ERNAKULAM.

3. THE DISTRICT COLLECTOR, PALAKKAD.

4. THE DEPUTY TAHSILDAR (REVENUE RECOVERY), CHITTUR, PALAKKAD.

BY ADV. SHRI.MOHAMMED RAFFIQ, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 18/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C)No. 14382/2007

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE ASSESSMENT ORDER DATED 31/07/2006 FOR KGST FOR THE YEAR 2000-01 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.

P2 : COPY OF THE ASSESSMENT ORDER DATED 31/07/2006 FOR CST FOR THE YEAR 2000-01 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.

P3 : COPY OF THE ASSESSMENT ORDER DATED 31/07/2006 FOR KGST FOR THE YEAR 2001-02 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.

P4 : COPY OF THE ASSESSMENT ORDER DATED 31/07/2006 FOR CST FOR THE YEAR 2001-02 ISSUED BY THE 1ST RESPONDENT TO THE PETITIONER.

P5 : COPY OF THE APPEAL DATED 22/01/2007 SUBMITTED by the petitioner BEFORE THE 2ND RESPONDENT AGAINST EXT.P1 ASSESSMENT ORDER.

P6 : COPY OF THE APPEAL DATED 22/01/2007 SUBMITTED by the petitioner BEFORE THE 2ND RESPONDENT AGAINST EXT.P2 ASSESSMENT ORDER.

P7 : COPY OF THE APPEAL DATED 22/01/2007 SUBMITTED by the petitioner BEFORE THE 2ND RESPONDENT AGAINST EXT.P3 ASSESSMENT ORDER.

P8 : COPY OF THE APPEAL DATED 22/01/2007 SUBMITTED by the petitioner BEFORE THE 2ND RESPONDENT AGAINST EXT.P4 ASSESSMENT ORDER.

P9 : COPY OF THE STAY PETITION DATED 22/01/2007 SUBMITTED by the petitioner ALONG WITH EXT.P5 APPEAL.

P10 : COPY OF THE STAY PETITION DATED 22/01/2007 SUBMITTED by the petitioner ALONG WITH EXT.P6 APPEAL.

P11 : COPY OF THE STAY PETITION DATED 22/01/2007 SUBMITTED by the petitioner ALONG WITH EXT.P7 APPEAL.

P12 : COPY OF THE STAY PETITION DATED 22/01/2007 SUBMITTED by the petitioner ALONG WITH EXT.P8 APPEAL.

P13 : COPY OF EARLY POSTING PETITION DATED 22/01/2007 SUBMITTED by the petitioner ALONG WITH EXT.P5 APPEAL.

P14 : COPY OF EARLY POSTING PETITION DATED 22/01/2007 SUBMITTED by the petitioner ALONG WITH EXT.P6 APPEAL.

P15 : COPY OF EARLY POSTING PETITION DATED 22/01/2007 SUBMITTED by the petitioner ALONG WITH EXT.P7 APPEAL.

P16 : COPY OF EARLY POSTING PETITION DATED 22/01/2007 SUBMITTED by the petitioner ALONG WITH EXT.P8 APPEAL.

W.P.(C)No. 14382/2007

P17 : COPY OF THE DEMAND NOTICE NO.C5-6/07 DATED 12/03/2007 ISSUED by the 4TH RESPONDENT TO THE PETITIONER DEMANDING THE ARREARS OF TAX DUE FOR THE YEARS 2000-01.

P18 : COPY OF THE DEMAND NOTICE NO.C5-8/07 DATED 12/03/2007 ISSUED by the 4TH RESPONDENT TO THE PETITIONER DEMANDING THE ARREARS OF TAX DUE FOR THE YEARS 2001-02.

// TRUE COPY //

PA TO JUDGE

jg

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 14382 of 2007

Dated, this the 18th day of June, 2007

J U D G M E N T

Since petitioner has filed appeals against sales tax assessments for the years 2000-01 & 2001-02, there will be stay against Exts.P17 & P18 recovery proceedings till disposal of the appeals on petitioner remitting 1/3rd of the demand within one month from now. The appellate authority is directed to dispose of the appeals within three months from the date of making payment as above. If petitioner does not make payment as above, entire demand can be recovered during pendency of appeals and in that case appeals will be taken up in the usual course. If appellate authority has already issued more favourable stay orders, pursuant to interim orders of this Court in this WP(C) dated 04/05/2007, the petitioner is free to enjoy the same in preference to the above condition.

This WP(C) is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg